REGISTERED No. M 7463

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VIII] Trivandrum, Wednesday 20th March 1963 / 29th Phalguna 1884 [No. 49

L. A. Bill No. 18 of 1963.

NOTIFICATION

No. 1665|LA.4|63.

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Legislature Secretariat,
Trivandrum,
20th March 1963.

D. TIRUMALAI,
Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1963.

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 1963

A
BILL

to amend the Kerala General Sales Tax Act, 1963

Preamble.—WHEREAS it is expedient to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1963.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of section* 5.—In section 5 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), hereinafter referred to as the principal Act,—

(i) in clause (ii) of sub-section (1), for the words "at the rate of two per cent", the words "at the rate of three per cent" shall be substituted.

(ii) in sub-section (4), for the words "at the rate of two per cent of his taxable turnover" the words "at the rate of three per cent of his taxable turnover" shall be substituted.

3. *Amendment of the First Schedule.*—In the First Schedule to the principal Act,—

(i) for items 8 to 21 (both inclusive), the following items shall be substituted, namely:—

"8	Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles including batteries, motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes	do.	10
9	Refrigerators and air conditioning plants and component parts thereof	do.	10
10	Gramaphones and component parts thereof and records	do.	10
11	Clocks, time-pieces and watches and parts thereof	do.	10
12	Wireless reception instruments and apparatus, radios and radio gramaphones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof	do.	10

2|1011

13	Sound transmitting equipments including telephones and loudspeakers and spare parts thereof	do.	10
14	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	do.	10
15	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	do.	10
16	Binoculars, telescopes and opera glasses	do.	10
17	Safes, almirahs and furniture made of iron and steel	do.	10
18	All arms including rifles, revolvers, pistols and ammunitions for the same	do.	10
19	Cigarette cases and lighters	do.	10
20	Dictaphone and similar apparatus for recording sound and spare parts thereof	do.	10
21	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.	do.	10";

(ii) after item 50, the following item shall be inserted, namely:—

"50A. Aviation turbine fuel do. 6".

STATEMENT OF OBJECTS AND REASONS

As announced in the Budget speech of 4th March 1963, it is proposed to enhance the rate of Sales Tax on certain selected goods from 7% to 10%. This is in consonance with the suggestion made by the Government of India to all the States to fix the Sales Tax on the said commodities at a uniform rate of 10%. Further to augment the revenue of the State it is proposed to enhance the rate of the general sales tax (multi-point) from 2% to 3%.

With the introduction of the Fokker Friendship Aircraft in the Southern Routes there has arisen a need to include the Aviation Turbine Fuel, used in the turbo-prop or Jet aircraft, as a specific item in the First Schedule and to fix the rate of this item as 6% leviable at the first point of sale in the State.

The Bill is intended to achieve the above objects.

R. SANKAR